

**FINANCIAL  
SERVICES  
DEPARTMENT**



**Gilberto Villegas, Jr.**  
Chief Financial Officer

**Leonardo Tanory**  
Deputy Chief Financial Officer

**Notice of Pending Financial Statement Filing**

Date: **01 APRIL, 2023**

Arizona Revised Statutes (A.R.S.) §11-661 requires counties to file a copy of their financial statements with the Arizona Auditor General pursuant to A.R.S. §41-1279.07 within 9 months after the close of each fiscal year. These financial statements must be posted in a prominent location on the county's official website within 7 business days of filing the reports with the Auditor General.

We posted this form on our website in place of the financial statements until we file the financial statements with the Arizona Auditor General. We have sent a copy of this form to the Arizona Auditor General, the Speaker of the House of Representatives, and the President of the Senate.

If the financial statements are not completed as prescribed on or before our budget-adoption process pursuant to A.R.S. §§42-17103 and 42-17105, this form will be published in the budget for the subsequent fiscal year to notify taxpayers that the required financial statements are pending and of the reasons for the delay and the estimated date of completion.

County name: **YUMA COUNTY, Arizona** Fiscal reporting year: **June 30, 2022**

**Reasons for delayed report(s):**

For reasons beyond our control our financial statements package including the Annual Comprehensive Financial Report; Single Audit Report; and Annual Expenditure Limitation Report have been delayed. Fiscal year 2020–2021 was a very challenging year for our department; In addition to dealing with the pandemic, staff shortages, implementation of new federal programs, new GASB Statement implementations, required migration of our ERP system to the Cloud, and the change to an almost complete remote audit; contributed to the financial statements package be delayed.

Unfortunately, most of those challenges continue during the current fiscal year, 2021-2022, impeding us to complete audit within the six (6) months as previously planned. Staff shortages due to retirements on hard to fill positions; implementation of GASB Statement 87, Leases; but mainly, Year-end migration issues discovered with our new ERP system. Yuma County Financial Services Department regrets the inconvenience.

Estimated date of completion: **May 31, 2023 or Earlier**

Contact name: **Gilberto Villegas, Jr.**

Title: **Chief Financial Officer**

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